the Trichur Town. It seems clear to me that no case has been made out for abandoning the scheme. Therefore, I would request the Government to go into the matter once again and take expert opinion, before the scheme is finally given up.

Then, there is the question of the First Grade College. It is coming under Education, and I shall discuss the matter in that connection. I withdraw the motion.

Mr. Ouseph's motion was permitted to be withdrawn. The votable allotment for General Administration was then passed without any cut.

DEMAND XIV.—Accounts and Finance—Rs. ·37 lakh.

Motion Nos. 46 and 47.

Mr. S. F. NUNEZ (*Anglo-Indians*).

To omit the allotment of Rs. 1,800 for the pay of the 2nd Assistant Comptroller.

Mr. C. ACHYUTA MENON (*Mulakunnattukavu*).

To reduce the allotment of Rs. 37,400 for Accounts and Finance by Rs. 10

Mr K. KRISHNA PISHARODI (*Comptroller of Accounts and Finance Member*).

Sir, I rise to move for a grant of Rs. 32,246 under Accounts and Finance.

The details of the expenditure are given in the budget itself. There is an item, temporary establishment, which may, perhaps, require some explanation. An amount of Rs. 181 is provided as pay, for the month of Karkadagam, of the temporary establishment staff, entertained for the audit of the Tirumala Devaswam accounts. Their work will be over by the end of Karkadagam, and their pay has to be given in Chingam. All the other items are more or less based on the previous year's figures. There is no large extra expenditure in any way.

President —The total works out to Rs. 37,391. The previous year's revised estimate is Rs. 38,441.

Mr. C. ACHYUTA MENON (*Mulakunnattukavu*).

There is no material alteration.

Mr. S. F. NUNEZ (*Anglo-Indians*).

Sir, I beg to move a cut of Rs. 1,800 from the pay of the second Assistant Comptroller. I say, at the very

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outset, that I do not know who this person is. This is simply to point out certain anomalies.

President.—That is, you do not want a second Assistant Comptroller. Don't you see that they are clamouring for more Auditors? You say, you do not want this Assistant Comptroller?

Mr. S. F. NUNEZ (*Anglo-Indians*).

Sir, I am coming to that point. From the Preliminary Budget presented to us, the members had no opportunity to know that there were people already auditing the local offices. Now, I understand that one Assistant Comptroller is simply in charge of the auditing of various local offices. What I point out is this: more of local auditing is to be done, in future, in order that the accounts may be properly checked. There is no use of blaming any Departmental Head for any defalcation committed by a low, petty clerk. I am sure that many of these defalcations might be avoided in future. (*Hear, hear.*) Of course, I am not for abolishing that post at all. Certain departments are not audited.

President.—Do you think there are departments which are not audited now? I think we take care to audit all the departments.

Mr. S. F. NUNEZ (*Anglo-Indians*).

I have not got the list.

President.—Are we not auditing all the offices?

Mr. C. ACHYUTA MENON (*Mulakunnattukavu*).

He wants more frequent local audit.

Mr. S. F NUNEZ (*Anglo-Indians*).

I also understand that local audit is done, once a year or once in six months. Instead of a yearly or a half-yearly audit, a quarterly or, if possible, a monthly audit is required. The Hon'ble Member for Mulakunnattukavu had brought a resolution to bring a foreigner to conduct a Test Audit. If that could be done by the local men, we could avoid the expense of bringing a foreigner. It would also avoid all sorts of embarrassments which the Departmental Heads are put to, by low-paid subordinates. The Finance Member has taken a march upon me. I beg not to press the motion.

The motion was withdrawn by leave of the House.

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Mr. C. ACHYUTA MENON (*Mulakunnattukavu*).

I do not want to press this motion. I have already dealt with this subject in my motion on the Test Audit.

The motion of Mr. Achyuta Menon was allowed to be withdrawn.

Demand XIV was voted by the House without any reduction.

DEMAND XV—Law & Justice—Rs. 2·40 lakhs.

Motion Nos. 48, 49 and 50.

Mr. N. PADMANABHA MENON (*Cranganur*).

To reduce the allotment of Rs. 4,800 for salary to the Legislative Assistant to the Government Advocate by Rs. 1,200.

Mr. T A. RAMACHANDRA AYYAR (*Nellayi*).

To reduce the allotment of Rs. 4,800 for Sirkar Vakils and the Legislative Assistant to the Government Advocate by Rs. 600.

Mr. A. B. SALEM (*Jews*).

To reduce the allotment of Rs. 13,515 for Law Department by one rupee.

Mr. A. SANKARA MENON (*Government Advocate and Law Member*).

Sir, I rise to move for a grant, not exceeding Rs. 1,45,722, under Demand XV—Law & Justice. The total amount of Rs. 2,40,100 for next year is less than that of the revised estimate for this year by Rs. 100.

Mr A. K VENGU AYYAR (*Secretary to the Diwan*).

The increase under salaries is mainly due to the increments provided.

Mr. A. B. SALEM (*Jews*).

May I know, Sir, why, on page 41, under Factories, the fee paid to the Inspectors is put down in italics? How is it? Is it a mistake?

Mr. A. K. VENGU AYYAR (*Secretary to the Diwan*).

It is the fees for the inspection of boilers.

President.—Under the Factories Regulation, the Inspector is entitled to statutory fees. And so, those fees have to be paid, and nobody can question it.

Mr. A. B. SALEM (*Jews*).

Expenditure under any law cannot be questioned.

President.—Should he not be paid?

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